

Exhibit D

Budget and Staffing Plan

Exhibit D-1

Budget Plan for the Compensation Period¹

¹ The total fees sought in this Application exceeded the total budgeted fees for the time period by more than 10% (fees sought in the Application are 22.9% above budgeted fees). This is because, as is explained in footnote 2 of the Summary to the Application, the Compensation Period contains five months, rather than four, and Proskauer's budgeting methodology did not account for the additional month. The average monthly amount of the total fees sought in this Application multiplied by four months is within the budget.

Matter ID	Matter	September 2019		October 2019		November 2019		December 2019		January 2020	
		Actual Fees	Estimated Fees	Actual Fees	Estimated Fees	Actual Fees	Estimated Fees	Actual Fees	Estimated Fees	Actual Fees	Estimated Fees
33260.0083	PROMESA TITLE III: PBA	\$ 65,798.40	N/A	\$ 34,431.30	\$40,000	\$ 62,437.80	\$ 50,000.00	\$ 19,028.10	\$ 25,000.00	\$ 82,606.20	\$ 100,000.00
PBA TOTAL		\$ 65,798.40	\$ -	\$ 34,431.30	\$ 40,000.00	\$ 62,437.80	\$ 50,000.00	\$ 19,028.10	\$ 25,000.00	\$ 82,606.20	\$ 100,000.00
ESTIMATED FEES Compensation Period (September 2019 - January 2020) TOTAL:										\$215,000.00	
ACTUAL FEES Compensation Period (September 2019 - January 2020) TOTAL:										\$264,301.80	
Percent Variance (Actual vs. Budgeted Fees)										22.9% above budget	

Exhibit D-2

Staffing Plan for the Compensation Period

Staffing Plan for the Compensation Period

Category of Timekeeper²	Number of Timekeepers Expected to Work on The Matter During the Budget Period³	Average Hourly Rate⁴
Partners	9	\$789
Senior Counsel	5	\$789
Associates & Lawyers	10	\$789
e-Discovery Attorneys	5	\$390
Law Clerks	5	\$270
Paraprofessionals	10	\$270
Total:	44	

² Attorney Practice Groups: BSGR&B, Tax, and Litigation.

³ The chart reflects Proskauer's staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the BSGR&B, Tax, and Litigation practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA Title III cases.

⁴ As explained in the Application, Proskauer's Engagement Letter provides as of January 1, 2020 for rates 4% higher than these rates, but Proskauer agreed not to request allowance and payment of the incremental rates until after confirmation of a plan of adjustment for the Commonwealth or a final fee application.